

MINUTES OF THE Senate COMMITTEE ON Assessment and Taxation

The meeting was called to order by Senator Fred A. Kerr at  
Chairperson

11:00 a.m./~~XXX~~ on Tuesday, February 19, 1985 in room 526-S of the Capitol.

All members were present ~~except~~:

Committee staff present:

Tom Severn, Research Department  
Melinda Hanson, Research Department  
Don Hayward, Revisor's Office  
LaVonne Mumert, Secretary to the Committee

Conferees appearing before the committee:

Tom Severn, Research Department  
Dr. Glenn Fisher, Wichita State University

Tom Severn gave a brief history of the classification issue. He said the uniform and equal provision of the Constitution has been modified only three times: for mineral interests and intangibles, for household goods and for motor vehicles.

Dr. Glenn Fisher distributed the following information to the Committee: Statement by Glenn W. Fisher (Attachment 1); Changes in Property Taxes Within Classes, Resulting from Reappraisal (Attachment 2); Tax Shifts in Kingman County Resulting from Adoption of the Kansas Tax Review Commission Proposal (Attachment 3); Proposal for a Graduated Residential Exemption (Attachment 4); and pages 6 through 21 of Tax Shifts Resulting from Adoption of the Kansas Tax Review Commission Proposal (Attachment 5). Dr. Fisher read his testimony (Attachment 1). He described the background of property taxation. He stated that under any system of classification, not only will there be shifts between classes but there will be great shifts within classes. He gave examples (Attachment 2) of shifts within classes. Dr. Fisher explained that the shifts in taxes from class to class will be less than the shift in assessed values. He used Kingman County as an example (Attachment 3) to illustrate the tax shifts within a county. He stated that the fewer classes, the better, to ease administrative problems and lessen demands for changes. He pointed out that a wide range of assessments between business property and other types of property causes great demand for special exemptions. In addition to the 30-20-10 and 30-12 proposals, Dr. Fisher discussed a graduated residential exemption proposal. He said this concept would maintain the uniform and equal assessment but would protect ag land by implementing use value. The graduated residential exemption would be a percentage of the assessed value up to a maximum exemption equal to the average assessed value of a residential unit in that county. He noted that this plan has almost the same effect as the 30-12 plan. Dr. Fisher talked about the problems that have resulted in Kansas because of unequal administration. He noted, "I would suggest that personal property be eliminated, as proposed in the 30-12 plan, or that there be greatly stepped up administrative efforts". In summary, Dr. Fisher urged that one of the three plans be adopted and said any of them would be a big improvement over the existing situation. He also stressed that any plan must be well planned, well coordinated and well explained to the general public.

Dr. Fisher answered questions from Committee members. He said the graduated residential exemption would also require a constitutional amendment. He feels the phase-in plan is workable, but pointed out this would require working with two assessed values for each piece of property. He mentioned that valuing new properties would also be a problem during the phase-in. Dr. Fisher said, in general, it is true that a shift from personal property to real property would tend to offset each other, but there are specific cases where this would not be true. He said local units of government will not survive and retain any degree of independence without the property tax. Senator Montgomery asked Dr. Fisher's recommendations for keeping the appraisals current. Dr. Fisher mentioned a provision requiring annual reevaluation and actual physical inspections every four years. He said it is the state's responsibility to

CONTINUATION SHEET

Minutes of the Tax Committee on February 19, 1985

assure that the assessment is uniform and the local responsibility to decide how much tax to levy.

Senator Karr moved that the minutes of the February 18, 1985 meeting be approved. Senator Allen seconded the motion, and the motion carried.

Meeting adjourned.

ASSESSMENT AND TAXATION

OBSERVERS  
(PLEASE PRINT)

DATE	NAME	ADDRESS	REPRESENTING
2-19-85	Don Schnacke	Topeka	ILIOGA
2-19-85	KEITH FARRAR	Topeka	Bd of Tax Appeals
2-19-85	Roy D. Shenkel	Shawnee	K.P.P.L.
2/19/85	Randy Burleson	Columbus Ks	Empire District Elec
"	Terry Humphrey	Topeka	KMH I
"	Ally Cat	Lawrence	Intern-Sen Kam
"	Gene Sager	Hays	Western Retail Assoc.
"	Chip Wheelen	Topeka	Legis. Policy Group
"	Keith Farrar	"	Bd of Tax Appeals
"	Natie Norman	"	KDOA
"	Oliver Smith	Caldwell	AARP
"	Wilm Melicham	Caldwell	AARP
"	Conn. F. Sanchez	Topeka	—
"	BUD GRANT	TOPEKA	KCCI
"	Pat Ahbell	Topeka	Kansas Railroad Comm
"	Jacques Dukes	Topeka	KASB
"	DANET STUBBS	"	HBAK
"	Lyle Clark	"	Dept of Rev - PV
"	John Keesler	Topeka	KASB
"	Rob Rainey	Wichita	
"	WALTER DUNN	Topeka	EROGA
"	Richard D. Kready	"	KPL/Gas Service Co
"	KEVIN ROBERTSON	"	KPL/GSC
"	Marian Hamner	Lawrence	LYUK
"	Paul Meyer	Topeka	KP&L
"	Joe DWIGANS	K. City	KCP & L
"	David L. Hwin	Topeka	KCCI
"	D. WAYNE ZIMMERMAN	TOPEKA	THE ELECTRIC COS ASSOC. OF KS.
"	BILL AIBBOTT	WICHITA	BOEING





February 19, 1985

Statement by Glenn W. Fisher, Wichita State University  
to  
Senate Assessment and Taxation Committee

SENATOR KERR AND MEMBERS OF THE COMMITTEE;

I have appeared before this committee and the House committee several times. I suggest you pass a reappraisal bill and an appropriate constitutional amendment so you can stop hearing me--or at least let me talk on a different subject.

To repeat a little bit of history:

1. The uniform, universal or general property tax was an American invention.

The ultimate in tax democracy.

In conformity with Adam Smith's idea of considering society as a great estate in which all contributed to expenses in proportion to one's interest in the estate.

2. Requirements for uniform universal taxation were written into many state constitutions (including Kansas).
3. Modification were soon made because of:

Poor administration

Increasingly complex kinds of property and property rights.

4. All states have provided for exemption, classification or other special treatment of some or all kinds of personal property. Most have use value assessment of farm land and provisions for some kind of exemption or refund of residential taxes. Many of these residential refunds (Homestead exemptions or circuit breakers) are limited to elderly, low income persons or others with special needs
5. A few states have comprehensive classification which includes real estate. These systems have all been adopted, not because it was believed that they were desirable systems of taxation, but to minimize the shifts which would result from reappraisal.

I have attended most of the meetings of the Kansas Tax Review Commission and I have met with other groups considering possible classification schemes. Based upon that and upon my general knowledge of property taxation, I would like to make the following observations:

1. No system of classification will eliminate shifts in the tax burden upon individual taxpayer.

There will be shifts between classes because there is so much variation from place to place. Any plan that maintains the status quo in one place will cause shifts in other places

More importantly, the variation of assessment levels within classes is so great that many taxpayers will face large increases or decreases in tax burden regardless of the classification system used. A phase-in plan can spread the impact over time. I have made a very limited study of the shifts which would occur within the urban residential class in three counties and the commercial class in one county. (See handout entitled CHANGES IN PROPERTY TAXES WITHIN CLASSES, RESULTING FROM REAPPRAISAL)

2. The shift in taxes from class to class will be less than the shift in statewide or countywide assessed values.

Taxes cannot be shifted to or from property which is outside of the taxing jurisdictions in which it is located. For example, if there is concentration of property in a taxing jurisdiction a large decrease in assessed value will not result in an equally large decrease in taxes--in effect there is "no place to shift it."

Because data showing the composition of the tax base in each taxing jurisdiction are not compiled, it is a time consuming process to determine exactly what the tax shift will be. I have done a study of Kingman County which provides a good estimate of the shift of taxes in that county. (See handout entitled, TAX SHIFTS IN KINGMAN COUNTY RESULTING FROM ADOPTION OF THE KANSAS TAX REVIEW COMMISSION PROPOSAL.

The tax shifts shown are less than the shift in countywide assessed value, although the differences are not as large as they would have been if oil property had been concentrated largely in one school district.

3. The more classes used, the greater will be the administrative problems of classifying property and the greater will be the demands for changing the classification system.
4. The wider the range between the assessment level of business property and other property, the greater will be the pressure for special business exemptions. (Such as inventory exemptions or IRB exemptions.)

For many years, students of taxation have extolled the virtues of broad-based, low rate, administratively simple taxes. Until recently, this advice has gone unheeded as exemptions and special provisions have been added to the tax system at all levels of government. Today, the advice is being given very serious attention at the federal level, but we are discovering that, once special provisions have been adopted, it is very difficult to eliminate them.

If it is necessary to adopt some measure to cushion or prevent the shifts which will occur as a result of reappraisal, I urge that much weight be given to the need for a simple, broad based, administratively feasible tax. It is also important that the plan minimize the opportunity and incentive for various groups to demand annual changes.

One of the handouts, entitled PROPOSAL FOR A GRADUATED RESIDENTIAL EXEMPTION describes a plan which would retain the uniform and equal concept, but would provide relief for agricultural land by implementing use value and for residential property by providing a graduated residential exemption. The exemption would be some percentage of the assessed value (possibly 60%) up to a maximum exemption equal to the average assessed value of a residential unit in that county. Interestingly and by coincidence, the 60% exemption works out to produce the same result as the 30-12 classification proposal, except that the exemption proposal would give less relief to the more expensive residential units.

The 30-12 plan may be somewhat easier to administer because it doesn't involve the calculation of the average value of residential unit in each county. This needs to be weighed against the advantages of the greater progressivity of the graduated exemption.

The 30-12 plan proposes the elimination of personal property (except that included in state appraised and oil property) from the tax base. It should be noted that much of the controversy over property taxation in recent years has resulted from poor or erratic administration of the property tax. Farmers felt their machinery was assessed differently than business machinery. Attempts to remedy this by using trending factors created large tax shifts, etc. The result has been an erosion of the personal property tax base and erratic results, which probably have not contributed to the attractiveness of Kansas as a business location.

I would suggest that personal property be eliminated, as proposed in the 30-12 plan, or that there be greatly stepped up administrative efforts.

\* \* \* \* \*

In summary, let me make the following two comments:

- 1 Any of the three plans (30-20-10, 30-12 or Graduated Residential Exemption) would be big improvements over the present situation. I urge that one of them be adopted.
2. Whatever plan is adopted is going to require a well planned, well cordinated, well financed plan for implementation.



CHANGES IN PROPERTY TAXES WITHIN CLASSES, RESULTING  
FROM REAPPRAISAL\*

Much attention has been focused upon the shifts in assessed values and, by inference, upon the shift in taxes levied upon the various classes of property which would result from reappraisal of property in Kansas. Several property classification proposals have been advanced as means of reducing the tax shifts. These proposals have as their main purpose reducing tax shifts and, thus, the opposition to reappraisal.

This paper is a brief analysis of another important aspect of the problem--the shifts which will occur within classes. Such shifts cannot be eliminated although some phase-in proposals would spread them over a period of time.

Four classes of property were chosen for analysis. They were:

1. Single Family Residential, Kingman County
2. Urban Commercial, Sedgwick County
3. Single Family Residential, Sumner County
4. Urban Commercial, Sumner County

Data were obtained from the 1984 assessment-sales ratio study. The Property Valuation Department provided printouts showing the assessed value and the sales price of each parcel which survived the editing process and was thus used in the 1984 study. It was assumed that each parcel would be reappraised at 100 percent (or a uniform percentage of 100 percent) of the sales price. A hypothetical tax levy was assumed and the tax levy on each parcel of property, before and after reappraisal, was computed. Tables 1 through 4 are summaries of tax shifts which would occur, assuming that the total tax levy on that class of property remains unchanged.

For example, Table I reveals that 12 parcels out of the 84 single family residential properties in Kingman County would receive a tax decrease of more than 40 percent and that 13 parcels would receive a tax increase of more than 40 percent. Summarized in another way, 56.6 percent of the parcels examined in Table 1 would have a tax increase or decrease of more than 20 percent.

Seventy-four percent of the commercial properties in Sedgwick County would have a tax increase or decrease of more than 15 percent.

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\*By Glenn W. Fisher, Hugo Wall Center for Urban Studies, Wichita State University. February 7, 1985.

In Sumner County, 66.1 percent of the residents would receive an increase or decrease of more than 20 percent. The sample of Sumner County Commercial property is small, but the data for that sample indicate that 75 percent of the parcels would receive an increase or decrease of more than 20 percent.

Comparison of these figures with the shifts between property classes which would result from the various classification proposals would indicate that for many owners of real estate the shift in tax burden resulting from shifts between property taxes will be completely offset or greatly magnified by shifts within classes. Clearly this cannot be avoided if reappraisal is to have any purpose. To completely shield all parcels of property from shifts would be to render reappraisal meaningless.

TABLE 1  
CHANGES IN TAX, SINGLE FAMILY, KINGMAN COUNTY

<u>Change</u>	<u>Number</u>	<u>Percent</u>
Decrease:		
More Than 40%	12	14.3
30 to 39.99	5	6.0
20 to 29.99	9	10.7
10 to 19.99	10	11.9
0 to 9.99	8	9.5
Increase:		
0 to 9.99x	19	22.6
10 to 19.99	0	0.0
20 to 29.99	3	3.6
30 to 39.99	5	6.0
Over 40	<u>13</u>	<u>15.5</u>
Total Number of Parcels	84	100.0*

\*May not add because of rounding

TABLE 2  
 CHANGES IN TAX, COMMERCIAL, SEDGWICK COUNTY

<u>Change</u>	<u>Number</u>	<u>Percent</u>
Decrease:		
More than 60%	2	.9
45 to 59.99	15	6.7
30 to 44.99	24	10.7
15 to 29.99	31	13.8
0 to 14.99	34	15.1
Increase:		
0 to 14.99%	24	10.7
15 to 29.99	20	8.9
30 to 44.99	15	6.7
45 to 59.99	16	7.1
Over 60	<u>44</u>	<u>19.6</u>
Total Number of Parcels	225	100.0*

\*May not add because of rounding

TABLE 3  
 CHANGES IN TAX, SINGLE FAMILY, SUMNER COUNTY

<u>Change</u>	<u>Number</u>	<u>Percent</u>
Decrease:		
More than 40%	21	10.0
30 to 39.99	20	9.5
20 to 29.99	31	14.8
10 to 19.99	21	10.0
0 to 9.99	22	10.5
Increase:		
0 to 9.99%	17	8.1
10 to 19.99	11	5.2
20 to 29.99	12	5.7
30 to 39.99	6	2.8
Over 40	<u>49</u>	<u>23.3</u>
Total Number of Parcels	210	100.0*

\*May not add because of rounding.

TABLE 4  
 CHANGES IN TAX, COMMERCIAL, SUMNER COUNTY

<u>Change</u>	<u>Number</u>	<u>Percent</u>
<b>Decrease:</b>		
More than 40x	2	10
30 to 39.99	3	15
20 to 29.99	1	5
10 to 19.99	1	5
0 to 9.99	3	15
<b>Increase:</b>		
0 to 9.99x	0	0
10 to 19.99	1	5
20 to 29.99	2	10
30 to 39.99	2	10
Over 40	<u>5</u>	<u>25</u>
<b>Total Number of Parcels</b>	<b>20</b>	<b>100</b>



TAX SHIFTS IN KINGMAN COUNTY RESULTING FROM ADOPTION OF THE  
KANSAS TAX REVIEW COMMISSION PROPOSAL

An Analysis by

Glenn W. Fisher\*

The Kansas Tax Review Commission, chaired by Lt. Governor Thomas R. Docking, has recommended that reappraisal of real estate in Kansas be implemented after the adoption of a constitutional amendment which classifies property in three classes and that use value assessment of agricultural land be implemented. This would, in effect, create four classes for property tax purposes. This report is an analysis of the shift of taxes, from class to class, that would occur if this proposal were implemented in Kingman County, Kansas.

The Tax Review Commission recommendations call for three classes of property to be assessed at differing percentages of market value. State assessed properties (utilities), except railroads, would continue to be assessed at 30 percent of market value. All other income producing property (real and personal) would be assessed at 20 percent of market value. Because federal law prohibits discrimination against railroads, as compared with other commercial and industrial property, railroad transportation property would be included in the 20 percent class. Single and multi-family residential property would be assessed at 10 percent. The commission made no recommendation regarding the calculation of use-values for agricultural land, but assumed, for purposes of illustrating shifts in assessed value, that use value would be 30 percent of market value. Because agricultural land is placed in the 20 percent class, this would result in assessment at 5 percent of market value.

The Tax Review Commission was provided with a great deal of data regarding the shifts in assessed values which would occur as a result of implementing its recommendations. Unfortunately, it is very difficult to obtain data regarding the tax shifts which would occur. Because the composition of the tax base differs greatly from taxing jurisdiction to taxing jurisdiction, the shift in the assessed values may not be identical to the shift in taxes. This is a report on an analysis of that shift in Kingman County.

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\*The data upon which this report was based were provided by county officials of Kingman County. The Kansas Independent Oil and Gas Association financed the analysis of the data and the preparation of this report.

Results.

Table A show the shifts, by major classes of property, for the major units of government in Kingman County combined.

TABLE A

TAX SHIFTS, MAJOR CLASSES OF PROPERTY, MAJOR GOVERNMENTS

<u>Class</u>	<u>Present Tax</u>	<u>TRC Tax</u>	<u>Percent Increase</u>
Rural Real Estate	\$1,199,742	\$1,582,627	31.9
Urban Real Estate	786,548	976,279	24.1
Personal Property*	524,720	387,212	-26.2
Oil and Gas	2,469,631	1,905,059	-22.9
State Assessed	902,781	1,032,237	14.3
Total**	<u>\$5,883,422</u>	<u>\$5,883,414</u>	

Notes:

\*Personal property does not include oil and gas property.

\*\*From detailed tables. Data rounded to nearest dollar.

Table B shows the tax levy, by major class of property, as it now exists and as it would exist if the Tax Review Commission proposal were in effect.

TABLE B

COMPOSITION OF TAX LEVY, BY MAJOR PROPERTY CLASS

<u>Property Class</u>	<u>Percent of Total Tax Levy</u>	
	<u>Present</u>	<u>Proposal</u>
Rural Real Estate	20.4	26.9
Urban Real Estate	13.4	16.6
Personal Property	8.9	6.6
Oil and Gas	42.0	32.4
State Assessed	15.3	17.5
Total	<u>100.0</u>	<u>100.0</u>



More detailed results are shown in the tables attached at the end of this report. The table beginning on page 6, headed COMPARISON OF TAX SHIFTS BY CLASS OF PROPERTY, provides the same information shown in Tables A and B for the detailed classes of property. These data also are for all the major governments of Kingman County combined.

The table beginning on page 8, entitled SUMMARY TABLE: ESTIMATED TAX SHIFT, MAJOR UNITS OF GOVERNMENT, summarizes data by the major types of government: the county, the seven cities, and the two major school districts. Tables numbered 1 through 6 provide data for individual units of government and various combinations of these units. Data contained in these tables illustrate how tax shift data can differ from assessed value shifts computed on a statewide basis. For example, there is no agricultural land or oil and gas properties within the cities of Kingman county; therefore, the shifts of the city tax differs greatly from the shifts of the county tax. City taxes on urban residential properties would increase by 13.2 percent while county levies would increase by 32.2 percent. City taxes on the various classes of personal property would increase by more than 30 percent, but the county taxes on the same kind of property would increase by 23 percent.

#### Implications for Other Counties.

This research was undertaken, in part, because of the belief that the county wide assessed value data utilized by the Kansas Tax Review Commission might not accurately capture the shifts in taxes which would occur if the proposal for classification were adopted. The extent to which this is true, for Kingman County, can be judged by comparing the Summary Table (page 8) and Table 1, County Government (page 10). Because the county government tax levy is uniform through the county, the tax shifts shown in Table 1 are exactly proportionate to the shifts in the assessed value. In other words the percentage changes in Table I are exactly the same as those which would have been produced using the methods used by the Tax Review Commission staff. Comparing these shifts with the tax shifts for all the major governments, shown in the summary table, reveals some differences. Our methods shows that increased taxes on Urban Residential property will be only 22.7% as compared with an assessed value shift of 32.2% The situation with regard to personal property varies, but for most classes the tax reduction is greater than the reduction of assessed values. The reduction of taxes on gas and oil property is slightly less than the reduction in assessed values and state assessed property has an increase in taxes which is slightly smaller than the increase in assessed values.

In summary, it appears that the shift in taxes is generally less than the shift in assessed values, but for Kingman County the differences are not large, except, for urban residential property.

The extent to which the shift in assessed values and the shift in taxes will differ in other localities depends upon the distribution of classes of property among the various taxing jurisdictions. One reason the shifts are relatively small in Kingman County is that the major classes of property are relatively evenly distributed within the major taxing bodies, the school districts. If most of the oil and gas property were located in one school district, the results would be quite different.

It is possible to say that a class of property, such as oil and gas property, receiving a relative reduction in assessments will gain the most in taxing jurisdictions in which the class of property makes up a small percentage of the total and the least in those jurisdictions in which it makes up a large proportion. Thus, oil and gas properties will receive the least reduction in those counties in which oil and gas properties are a large proportion of the assessed value.

### Methodology

To determine the amount of shifting of taxes which will occur as a result of reappraisal or classification of property it is necessary to know the exact assessed value of each type of property in every taxing jurisdiction. Data are available for those jurisdictions which are also "assessing districts", ie. cities and townships, but for jurisdictions (school districts) which cross the lines of these "assessing districts" it would be necessary to sum data from the individual parcel records.

From the records provided by Kingman County it was possible to closely approximate the data needed by prorating the assessed value of each subclass of property--based on the distribution of the major class of property to which each subclass belongs. Based on several cross checks which were possible the results appear to be quite accurate. Using this data (1984) and the sales-assessment ratios (1983) for the county, all assessed values were converted to 100% market value figures and the ratios proposed by the Tax Review Commission were used to determine the assessed value which would result. Using current tax rates, the present tax on each class of property levied by each taxing jurisdiction was computed. Using the total amount of tax levy for each jurisdiction, it was possible to compute the tax rate which would apply after classification. Data are provided for the county government, for the City of Kingman, for all cities combined, for school districts 331 and 332, for the two districts combined. A summary table combines data for all these units. Data were not computed for townships, special districts or for school districts largely in other counties.

I believe the results to be an accurate reflection of the tax shift which would occur in Kingman County, if the Tax Review Commission recommendations were to be implemented for the 1984 tax year; but some warnings are in order. Results for classes of property having very small assessed values in the county may not be accurate--either because the proration process produced inaccuracies or because the sales-assessemnt ratios are not accurate. In some cases there were no acceptable sales and it was necessary to use the ratio from a similar class of property. This will have little effect on the figures for other classes of property because the amount involved is small. The number for vacant lots are probably not valid, because of the peculiar nature of the market and the known unreliability of the sales ratio studies for this class of property. Railroad properties were not seperated from other utilities because of data problems. Perhaps the most important qualification has to do with agricultural property. The assumption that it will be assessed at 6 percent is arbitrary and will depend upon the formula eventually adopted and, especially, upon the capitalization rate adopted. The picture with regard to farm residences may also be inaccurate. Once use value is adopted, appraisers may have a tendency to revise the values placed on these properties because the division between land values and residential values will be more important.

[Copies of pages 6 to 21, containing detailed tables have been provided to the chairman]

**PROPOSAL FOR A GRADUATED RESIDENTIAL EXEMPTION**

This suggestion for a Graduate Residential Exemption is offered in the belief that it might provide an acceptable alternative to property tax classification in Kansas. The major elements in the proposal are:

1. Implementation of use value assessment for agricultural land as authorized by the Constitution. Bills detailing the procedures to be used have been perfected in previous legislative sessions.
2. Reassessment of all other property at 30 percent of market value as presently provided in the statutes.
3. Submission of a constitutional amendment providing for a graduated exemption for all residential property. This provision would exempt a percentage of the assessed value of each housing unit up to a maximum amount. The maximum amount would vary from county to county in order to allow for the widely differing housing costs in Kansas. In the examples below I have set the maximum to be the average assessed value of houses in that county as determined by assessment sales ratio data.

Exemptions for apartments would be calculated on a per unit basis and exemptions for farm residents (which are not included in use-value assessment) would be handled the same way as are urban residences.

The examples included in this report were calculated from data from the 1984 assessment/sales ratio study. Examples are provided for urban residences in Kingman and Sumner counties. The first column on the tables shows the sales price of a residence, the second column shows the present assessed value and the third column is 30 percent of assessed value. The next column in the Kingman example shows what the exemption for that residence would be if the exemption has been set at 50 percent of assessed value up to a maximum of \$7,188. This is the average (30%) value of residences in the Kingman County data. The last two columns show the same calculation based on a 60 percent exemption up to the same maximum.

The totals for the sample from Kingman County are as follows:

Present assessed value	\$165,140
Assessed value at 30%	603,808
Taxable value--50% exemption	313,172
Taxable value--60% exemption	274,367

Similar data are provided for urban residential property in Sumner County. It should be noted that even the 60% option results is a very substantial increase in the taxable value of residential property. The increase could be reduced by using a higher percentage exemption. (Note that raising the maximum would have little effect on the totals).

The somewhat larger increase in the taxable value of residential property (as compared with classification proposals) may be justified, however. The principal justification for preserving the presently highly favored status of residential property relates to the social importance of housing. Because the graduated residential exemption targets a greater percentage of relief to owners of less expensive housing, it is more efficient in accomplishing its purpose. In my opinion, it is hard to justify giving large amounts of relief to luxury housing at the expense of productive business property. But, to repeat, larger percentages could be used if it is desired to place less taxation on residential property.

Examination of the data for individual residences will reveal that there will be very large shifts for individual taxpayers. It is important to note that this cannot be avoided under any plan. (I have written another memo on this subject.) It is possible to make the shift gradually using a phase-in plan. This plan can be phased in exactly the same way as the Kansas Tax Review Commission has proposed to phase in classification. The "target values" would be 30 percent values less the exemption or the "taxable" values shown on the example.

Glenn Fisher  
February 9, 1985

EFFECT OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Kingman Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30 % ASSESSMENT	50% up to \$7,188		60% up to \$7,188	
			Exemption	Taxable	Exemption	Taxable
\$7,000	\$100	\$2,100	\$1,050	\$1,050	\$1,260	\$840
60,000	1,285	18,000	7,188	10,812	7,188	10,812
12,000	470	3,600	1,800	1,800	2,160	1,440
40,000	1,625	12,000	6,000	6,000	7,188	4,812
14,000	675	4,200	2,100	2,100	2,520	1,680
31,500	1,530	9,450	4,725	4,725	5,670	3,780
33,523	1,690	10,057	5,028	5,028	6,034	4,023
38,500	1,960	11,550	5,775	5,775	6,930	4,620
50,000	2,625	15,000	7,188	7,812	7,188	7,812
39,000	2,095	11,700	5,850	5,850	7,020	4,680
5,000	275	1,500	750	750	900	600
24,000	1,380	7,200	3,600	3,600	4,320	2,880
43,500	2,525	13,050	6,525	6,525	7,188	5,862
8,500	505	2,550	1,275	1,275	1,530	1,020
21,500	1,280	6,450	3,225	3,225	3,870	2,580
25,000	1,490	7,500	3,750	3,750	4,500	3,000
18,000	1,095	5,400	2,700	2,700	3,240	2,160
11,000	690	3,300	1,650	1,650	1,980	1,320
9,500	605	2,850	1,425	1,425	1,710	1,140
25,000	1,605	7,500	3,750	3,750	4,500	3,000
35,000	2,365	10,500	5,250	5,250	6,300	4,200
37,500	2,805	11,250	5,625	5,625	6,750	4,500
1,000	75	300	150	150	180	120
42,000	3,150	12,600	6,300	6,300	7,188	5,412
12,500	940	3,750	1,875	1,875	2,250	1,500
25,000	1,890	7,500	3,750	3,750	4,500	3,000
50,000	3,790	15,000	7,188	7,812	7,188	7,812
35,000	2,660	10,500	5,250	5,250	6,300	4,200
14,500	1,105	4,350	2,175	2,175	2,610	1,740
30,000	2,295	9,000	4,500	4,500	5,400	3,600
72,000	5,545	21,600	7,188	14,412	7,188	14,412
20,000	1,545	6,000	3,000	3,000	3,600	2,400
24,900	1,930	7,470	3,735	3,735	4,482	2,988
25,000	1,940	7,500	3,750	3,750	4,500	3,000
43,500	3,405	13,050	6,525	6,525	7,188	5,862
60,900	4,785	18,270	7,188	11,082	7,188	11,082
15,000	1,185	4,500	2,250	2,250	2,700	1,800
10,000	805	3,000	1,500	1,500	1,800	1,200
59,000	4,750	17,700	7,188	10,512	7,188	10,512
42,000	3,415	12,600	6,300	6,300	7,188	5,412
64,500	5,325	19,350	7,188	12,162	7,188	12,162
25,000	2,090	7,500	3,750	3,750	4,500	3,000
50,000	4,365	15,000	7,188	7,812	7,188	7,812
36,000	3,190	10,800	5,400	5,400	6,480	4,320
6,500	585	1,950	975	975	1,170	780
41,000	3,700	12,300	6,150	6,150	7,188	5,112



EFFECT OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Kingman Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30 % ASSESSMENT	50% up to \$7,188		60% up to \$7,188	
			Exemption	Taxable	Exemption	Taxable
32,500	2,945	9,750	4,875	4,875	5,850	3,900
16,000	1,455	4,800	2,400	2,400	2,880	1,920
12,800	1,170	3,840	1,920	1,920	2,304	1,536
15,000	1,375	4,500	2,250	2,250	2,700	1,800
43,000	4,160	12,900	6,450	6,450	7,188	5,712
5,500	535	1,650	825	825	990	660
26,500	2,590	7,950	3,975	3,975	4,770	3,180
18,500	1,825	5,550	2,775	2,775	3,330	2,220
10,500	1,060	3,150	1,575	1,575	1,890	1,260
15,200	1,535	4,560	2,280	2,280	2,736	1,824
37,500	3,795	11,250	5,625	5,625	6,750	4,500
38,500	3,900	11,550	5,775	5,775	6,930	4,620
32,000	3,365	9,600	4,800	4,800	5,760	3,840
30,000	3,170	9,000	4,500	4,500	5,400	3,600
19,250	2,035	5,775	2,888	2,888	3,465	2,310
60,000	6,465	18,000	7,188	10,812	7,188	10,812
12,000	1,310	3,600	1,800	1,800	2,160	1,440
13,500	1,540	4,050	2,025	2,025	2,430	1,620
20,500	2,355	6,150	3,075	3,075	3,690	2,460
5,750	665	1,725	863	863	1,035	690
12,000	1,395	3,600	1,800	1,800	2,160	1,440
11,500	1,360	3,450	1,725	1,725	2,070	1,380
12,500	1,495	3,750	1,875	1,875	2,250	1,500
17,500	2,100	5,250	2,625	2,625	3,150	2,100
26,500	3,195	7,950	3,975	3,975	4,770	3,180
10,000	1,260	3,000	1,500	1,500	1,800	1,200
1,500	210	450	225	225	270	180
4,000	580	1,200	600	600	720	480
5,500	820	1,650	825	825	990	660
12,500	1,945	3,750	1,875	1,875	2,250	1,500
10,000	1,610	3,000	1,500	1,500	1,800	1,200
7,500	1,350	2,250	1,125	1,125	1,350	900
7,000	1,305	2,100	1,050	1,050	1,260	840
6,970	1,300	2,091	1,046	1,046	1,255	836
4,500	1,040	1,350	675	675	810	540
2,000	675	600	300	300	360	240
2,000	855	600	300	300	360	240
400	255	120	60	60	72	48
TOTAL	\$165,140	\$603,808	\$287,636	\$316,172	\$329,441	\$274,367
AVERAGE	\$1,943	\$7,188	\$3,384	\$3,720	\$3,876	\$3,228

EFFECTS OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Sumner Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30% ASSESSMENT	-----			
			50% up to \$9,584		60% up to \$9,584	
			Exemption	Taxable	Exempti	Taxable
\$48,500	\$1,260	\$14,550	\$7,275	\$7,275	\$8,730	5,820
29,900	820	8,970	4,485	4,485	5,382	3,588
40,000	1,150	12,000	6,000	6,000	7,200	4,800
40,000	1,150	12,000	6,000	6,000	7,200	4,800
46,000	1,355	13,800	6,900	6,900	8,280	5,520
35,400	1,065	10,620	5,310	5,310	6,372	4,248
38,725	1,190	11,618	5,809	5,809	6,971	4,647
25,550	790	7,665	3,833	3,833	4,599	3,066
12,000	375	3,600	1,800	1,800	2,160	1,440
37,900	1,190	11,370	5,685	5,685	6,822	4,548
35,150	1,120	10,545	5,273	5,273	6,327	4,218
39,950	1,275	11,985	5,993	5,993	7,191	4,794
30,000	990	9,000	4,500	4,500	5,400	3,600
21,200	700	6,360	3,180	3,180	3,816	2,544
38,500	1,275	11,550	5,775	5,775	6,930	4,620
27,000	895	8,100	4,050	4,050	4,860	3,240
46,195	1,575	13,859	6,929	6,929	8,315	5,543
9,000	310	2,700	1,350	1,350	1,620	1,080
42,000	1,475	12,600	6,300	6,300	7,560	5,040
26,000	940	7,800	3,900	3,900	4,680	3,120
48,000	1,740	14,400	7,200	7,200	8,640	5,760
45,000	1,640	13,500	6,750	6,750	8,100	5,400
24,000	880	7,200	3,600	3,600	4,320	2,880
30,000	1,110	9,000	4,500	4,500	5,400	3,600
18,500	700	5,550	2,775	2,775	3,330	2,220
100,000	3,785	30,000	9,584	20,416	9,584	20,416
25,500	980	7,650	3,825	3,825	4,590	3,060
20,000	780	6,000	3,000	3,000	3,600	2,400
57,000	2,230	17,100	8,550	8,550	9,584	7,516
20,250	795	6,075	3,038	3,038	3,645	2,430
28,000	1,125	8,400	4,200	4,200	5,040	3,360
26,000	1,065	7,800	3,900	3,900	4,680	3,120
15,000	615	4,500	2,250	2,250	2,700	1,800
28,300	1,170	8,490	4,245	4,245	5,094	3,396
21,000	870	6,300	3,150	3,150	3,780	2,520
20,000	830	6,000	3,000	3,000	3,600	2,400
31,000	1,290	9,300	4,650	4,650	5,580	3,720
35,000	1,460	10,500	5,250	5,250	6,300	4,200
19,650	820	5,895	2,948	2,948	3,537	2,358
57,200	2,495	17,160	8,580	8,580	9,584	7,576
32,550	1,425	9,765	4,883	4,883	5,859	3,906
42,900	1,885	12,870	6,435	6,435	7,722	5,148
40,000	1,760	12,000	6,000	6,000	7,200	4,800
25,000	1,100	7,500	3,750	3,750	4,500	3,000
45,000	1,990	13,500	6,750	6,750	8,100	5,400

EFFECTS OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Sumner Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30% ASSESSMENT	-----			
			50% up to \$9,584		60% up to \$9,584	
			Exemption	Taxable	Exempti	Taxable
140,000	6,215	42,000	9,584	32,416	9,584	32,416
17,000	755	5,100	2,550	2,550	3,060	2,040
15,500	690	4,650	2,325	2,325	2,790	1,860
36,600	1,635	10,980	5,490	5,490	6,588	4,392
16,000	725	4,800	2,400	2,400	2,880	1,920
25,000	1,150	7,500	3,750	3,750	4,500	3,000
59,000	2,715	17,700	8,850	8,850	9,584	8,116
47,500	2,250	14,250	7,125	7,125	8,550	5,700
94,000	4,470	28,200	9,584	18,616	9,584	18,616
32,000	1,545	9,600	4,800	4,800	5,760	3,840
54,000	2,620	16,200	8,100	8,100	9,584	6,616
37,500	1,820	11,250	5,625	5,625	6,750	4,500
62,000	3,010	18,600	9,300	9,300	9,584	9,016
50,000	2,435	15,000	7,500	7,500	9,000	6,000
30,750	1,500	9,225	4,613	4,613	5,535	3,690
32,000	1,575	9,600	4,800	4,800	5,760	3,840
20,000	985	6,000	3,000	3,000	3,600	2,400
30,500	1,505	9,150	4,575	4,575	5,490	3,660
44,500	2,280	13,350	6,675	6,675	8,010	5,340
25,200	1,295	7,560	3,780	3,780	4,536	3,024
14,000	720	4,200	2,100	2,100	2,520	1,680
10,000	520	3,000	1,500	1,500	1,800	1,200
12,000	630	3,600	1,800	1,800	2,160	1,440
13,000	685	3,900	1,950	1,950	2,340	1,560
57,000	3,015	17,100	8,550	8,550	9,584	7,516
13,500	720	4,050	2,025	2,025	2,430	1,620
32,500	1,740	9,750	4,875	4,875	5,850	3,900
47,500	2,575	14,250	7,125	7,125	8,550	5,700
52,900	2,905	15,870	7,935	7,935	9,522	6,348
38,500	2,125	11,550	5,775	5,775	6,930	4,620
43,000	2,415	12,900	6,450	6,450	7,740	5,160
22,700	1,290	6,810	3,405	3,405	4,086	2,724
27,250	1,550	8,175	4,088	4,088	4,905	3,270
18,700	1,070	5,610	2,805	2,805	3,366	2,244
33,500	1,920	10,050	5,025	5,025	6,030	4,020
53,000	3,040	15,900	7,950	7,950	9,540	6,360
20,000	1,155	6,000	3,000	3,000	3,600	2,400
10,000	580	3,000	1,500	1,500	1,800	1,200
67,384	3,955	20,215	9,584	10,631	9,584	10,631
52,980	3,130	15,894	7,947	7,947	9,536	6,358
68,000	4,020	20,400	9,584	10,816	9,584	10,816
20,000	1,195	6,000	3,000	3,000	3,600	2,400
120,000	7,180	36,000	9,584	26,416	9,584	26,416
26,000	1,565	7,800	3,900	3,900	4,680	3,120
40,000	2,420	12,000	6,000	6,000	7,200	4,800

EFFECTS OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Sumner Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30% ASSESSMENT	50% up to \$9,584		60% up to \$9,584	
			Exemption	Taxable	Exempti	Taxable
68,500	4,160	20,550	9,584	10,966	9,584	10,966
27,000	1,660	8,100	4,050	4,050	4,860	3,240
69,000	4,275	20,700	9,584	11,116	9,584	11,116
30,000	1,865	9,000	4,500	4,500	5,400	3,600
81,500	5,095	24,450	9,584	14,866	9,584	14,866
50,000	3,195	15,000	7,500	7,500	9,000	6,000
56,000	3,580	16,800	8,400	8,400	9,584	7,216
14,500	930	4,350	2,175	2,175	2,610	1,740
28,000	1,805	8,400	4,200	4,200	5,040	3,360
23,000	1,495	6,900	3,450	3,450	4,140	2,760
24,842	1,615	7,453	3,726	3,726	4,472	2,981
47,500	3,100	14,250	7,125	7,125	8,550	5,700
86,300	5,645	25,890	9,584	16,306	9,584	16,306
32,000	2,095	9,600	4,800	4,800	5,760	3,840
20,000	1,310	6,000	3,000	3,000	3,600	2,400
23,500	1,545	7,050	3,525	3,525	4,230	2,820
34,200	2,260	10,260	5,130	5,130	6,156	4,104
39,000	2,585	11,700	5,850	5,850	7,020	4,680
59,900	4,045	17,970	8,985	8,985	9,584	8,386
28,840	1,950	8,652	4,326	4,326	5,191	3,461
67,000	4,555	20,100	9,584	10,516	9,584	10,516
16,000	1,090	4,800	2,400	2,400	2,880	1,920
8,000	550	2,400	1,200	1,200	1,440	960
31,750	2,185	9,525	4,763	4,763	5,715	3,810
45,000	3,110	13,500	6,750	6,750	8,100	5,400
69,000	4,810	20,700	9,584	11,116	9,584	11,116
69,000	4,810	20,700	9,584	11,116	9,584	11,116
15,376	1,075	4,613	2,306	2,306	2,768	1,845
16,000	1,120	4,800	2,400	2,400	2,880	1,920
22,000	1,540	6,600	3,300	3,300	3,960	2,640
36,000	2,530	10,800	5,400	5,400	6,480	4,320
18,000	1,270	5,400	2,700	2,700	3,240	2,160
100,000	7,095	30,000	9,584	20,416	9,584	20,416
45,000	3,215	13,500	6,750	6,750	8,100	5,400
19,500	1,395	5,850	2,925	2,925	3,510	2,340
18,500	1,345	5,550	2,775	2,775	3,330	2,220
29,300	2,130	8,790	4,395	4,395	5,274	3,516
33,000	2,425	9,900	4,950	4,950	5,940	3,960
54,000	3,985	16,200	8,100	8,100	9,584	6,616
45,000	3,350	13,500	6,750	6,750	8,100	5,400
75,000	5,590	22,500	9,584	12,916	9,584	12,916
21,000	1,580	6,300	3,150	3,150	3,780	2,520
25,500	1,925	7,650	3,825	3,825	4,590	3,060
81,000	6,140	24,300	9,584	14,716	9,584	14,716
48,400	3,685	14,520	7,260	7,260	8,712	5,808

EFFECTS OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Sunner Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30% ASSESSMENT	50% up to \$9,584		60% up to \$9,584	
			Exemption	Taxable	Exempti	Taxable
44,000	3,360	13,200	6,600	6,600	7,920	5,280
18,900	1,470	5,670	2,835	2,835	3,402	2,268
55,000	4,285	16,500	8,250	8,250	9,584	6,916
16,000	1,260	4,800	2,400	2,400	2,880	1,920
25,000	1,970	7,500	3,750	3,750	4,500	3,000
28,500	2,250	8,550	4,275	4,275	5,130	3,420
23,000	1,825	6,900	3,450	3,450	4,140	2,760
20,000	1,590	6,000	3,000	3,000	3,600	2,400
59,000	4,705	17,700	8,850	8,850	9,584	8,116
24,000	1,920	7,200	3,600	3,600	4,320	2,880
30,000	2,400	9,000	4,500	4,500	5,400	3,600
37,000	2,995	11,100	5,550	5,550	6,660	4,440
42,656	3,520	12,797	6,398	6,398	7,678	5,119
24,000	1,995	7,200	3,600	3,600	4,320	2,880
14,000	1,165	4,200	2,100	2,100	2,520	1,680
13,200	1,105	3,960	1,980	1,980	2,376	1,584
22,500	1,895	6,750	3,375	3,375	4,050	2,700
15,000	1,270	4,500	2,250	2,250	2,700	1,800
23,215	1,975	6,965	3,482	3,482	4,179	2,786
14,896	1,275	4,469	2,234	2,234	2,681	1,788
39,000	3,345	11,700	5,850	5,850	7,020	4,680
41,500	3,570	12,450	6,225	6,225	7,470	4,980
35,000	3,020	10,500	5,250	5,250	6,300	4,200
37,000	3,200	11,100	5,550	5,550	6,660	4,440
12,000	1,040	3,600	1,800	1,800	2,160	1,440
15,000	1,310	4,500	2,250	2,250	2,700	1,800
18,500	1,620	5,550	2,775	2,775	3,330	2,220
13,500	1,185	4,050	2,025	2,025	2,430	1,620
5,000	440	1,500	750	750	900	600
35,000	3,085	10,500	5,250	5,250	6,300	4,200
22,800	2,015	6,840	3,420	3,420	4,104	2,736
30,939	2,755	9,282	4,641	4,641	5,569	3,713
10,000	895	3,000	1,500	1,500	1,800	1,200
14,000	1,255	4,200	2,100	2,100	2,520	1,680
41,000	3,695	12,300	6,150	6,150	7,380	4,920
21,750	2,000	6,525	3,263	3,263	3,915	2,610
70,000	6,450	21,000	9,584	11,416	9,584	11,416
12,500	1,165	3,750	1,875	1,875	2,250	1,500
6,000	560	1,800	900	900	1,080	720
12,000	1,125	3,600	1,800	1,800	2,160	1,440
17,500	1,655	5,250	2,625	2,625	3,150	2,100
33,750	3,200	10,125	5,063	5,063	6,075	4,050
10,800	1,025	3,240	1,620	1,620	1,944	1,296
40,000	3,800	12,000	6,000	6,000	7,200	4,800
11,250	1,075	3,375	1,688	1,688	2,025	1,350

EFFECTS OF GRADUATED RESIDENTIAL EXEMPTION

Urban Residential Single Family, Sumner Co.

Graduated Residential Exemption

SALES PRICE	PRESENT ASSESSED VALUE	30% ASSESSMENT	-----		-----	
			50% up to \$9,584	60% up to \$9,584	Exempti	Taxable
			Exemption	Taxable		
19,000	1,820	5,700	2,850	2,850	3,420	2,280
10,000	965	3,000	1,500	1,500	1,800	1,200
41,000	4,020	12,300	6,150	6,150	7,380	4,920
26,250	2,580	7,875	3,938	3,938	4,725	3,150
8,750	860	2,625	1,313	1,313	1,575	1,050
14,000	1,380	4,200	2,100	2,100	2,520	1,680
51,500	5,130	15,450	7,725	7,725	9,270	6,180
23,500	2,395	7,050	3,525	3,525	4,230	2,820
16,000	1,635	4,800	2,400	2,400	2,880	1,920
20,750	2,210	6,225	3,113	3,113	3,735	2,490
12,000	1,315	3,600	1,800	1,800	2,160	1,440
12,000	1,335	3,600	1,800	1,800	2,160	1,440
6,500	755	1,950	975	975	1,170	780
10,000	1,170	3,000	1,500	1,500	1,800	1,200
2,000	240	600	300	300	360	240
5,000	610	1,500	750	750	900	600
12,000	1,620	3,600	1,800	1,800	2,160	1,440
15,000	2,140	4,500	2,250	2,250	2,700	1,800
6,200	895	1,860	930	930	1,116	744
1,000	145	300	150	150	180	120
9,000	1,310	2,700	1,350	1,350	1,620	1,080
9,000	1,330	2,700	1,350	1,350	1,620	1,080
26,500	3,965	7,950	3,975	3,975	4,770	3,180
1,500	240	450	225	225	270	180
7,500	1,355	2,250	1,125	1,125	1,350	900
5,000	910	1,500	750	750	900	600
7,500	1,430	2,250	1,125	1,125	1,350	900
9,000	1,890	2,700	1,350	1,350	1,620	1,080
4,500	1,310	1,350	675	675	810	540
3,000	935	900	450	450	540	360
<b>TOTAL</b>	<b>\$422,060</b>	<b>\$2,012,639</b>	<b>\$955,395</b>	<b>\$1,057,244</b>	<b>\$1,105,895</b>	<b>\$906,745</b>
<b>AVERAGE</b>	<b>\$2,010</b>	<b>\$9,584</b>	<b>\$4,550</b>	<b>\$5,034</b>	<b>\$5,266</b>	<b>\$4,318</b>



Attached are pages 6 through 21 of the document entitled: TAX SHIFTS RESULTING FROM ADOPTION OF THE KANSAS TAX REVIEW COMMISSION PROPOSAL. These tables were not included in copies of the report distributed to members of the Senate Assessment and Taxation Committee.

COMPARISON OF TAX SHIFTS BY CLASS OF PROPERTY

PRESENT TAX AND TAX REVIEW COMMISSION PROPOSAL

Property Class	Tax, by Class of Property			Percent of Total	
	Present Tax	TRC Tax	Percent Increase	Present Tax	TRC Tax
<b>RURAL REAL ESTATE</b>					
Homesites—Land	301	259	-10.6%	.0%	.0%
Homesites—Imoro	10,130	9,076	-10.4%	0.2%	0.2%
Spot C&I—Land	1	2	100.0%	.0%	.0%
Spot C&I—Imoro	1,913	3,021	57.9%	.0%	0.1%
Ag. Invest—Land	1,030,362	1,251,946	21.5%	17.5%	21.3%
Ag. Invest—Imoro	157,035	318,313	102.7%	2.7%	5.4%
<b>Total Rural Real Estate</b>	<b>1,199,742</b>	<b>1,582,627</b>	<b>31.9%</b>	<b>20.4%</b>	<b>26.9%</b>
<b>URBAN REAL ESTATE</b>					
Urban Res.—Land	48,675	59,710	22.7%	0.8%	1.0%
Urban Res.—Imoro	459,065	600,247	22.7%	8.3%	10.2%
Multi-Fam—Land	743	914	23.0%	.0%	.0%
Multi-Fam—Imoro	13,738	16,805	22.3%	0.2%	0.3%
Com.—Land	26,290	29,039	10.5%	0.4%	0.5%
Com.—Imoro	147,055	163,089	10.9%	2.5%	2.8%
Ind.—Land	298	328	10.1%	.0%	.0%
Ind.—Imoro	51,692	57,625	11.5%	0.9%	1.0%
Vacant Lots	8,992	48,522	439.6%	0.2%	0.8%
<b>Total Urban Real Estate</b>	<b>786,548</b>	<b>976,279</b>	<b>24.1%</b>	<b>13.4%</b>	<b>16.6%</b>
<b>PERSONAL PROPERTY</b>					
City Personal	24,191	17,608	-27.2%	0.4%	0.3%
Town Personal	129,460	99,811	-22.9%	2.2%	1.7%
Merch—Rural	4,363	3,291	-24.6%	0.1%	0.1%
Merch—Urban	111,932	60,268	-28.3%	1.9%	1.4%
Manfu—Rural	4,084	3,148	-22.9%	0.1%	0.1%
Manfu—Urban	134,607	97,566	-27.5%	2.3%	1.7%
Prof. Bus—Rural	505	390	-22.8%	.0%	.0%
Prof. Bus—Urban	7,012	4,993	-28.8%	0.1%	0.1%
Cont—Rural	9,135	7,055	-22.7%	0.2%	0.1%
Cont—Urban	20,376	14,614	-28.3%	0.3%	0.2%
Organ—Urban	50	35	-30.0%	.0%	.0%
Other Bus—Rural	25,051	19,309	-22.9%	0.4%	0.3%
Other Bus—Urban	33,836	24,493	-27.6%	0.6%	0.4%
Ser. Stat.—Urban	6,325	4,981	-28.1%	0.1%	0.1%
Refineries, etc	2,670	2,055	-23.0%	.0%	.0%
Banks, etc—Rural	177	136	-23.2%	.0%	.0%
Banks, etc—Urban	9,014	6,404	-29.0%	0.2%	0.1%
Community TV	1,332	1,025	-23.0%	.0%	.0%

COMPARISON OF TAX SHIFTS BY CLASS OF PROPERTY

PRESENT TAX AND TAX REVIEW COMMISSION PROPOSAL

Property Class	Tax, By Class of Property			Percent of Total	
	Present Tax	TRC Tax	Percent Increase	Present Tax	TRC Tax
Total Personal Property	524,720	387,212	-26.2%	8.9%	5.6%
OIL AND GAS					
Working	2,016,652	1,555,600	-22.9%	34.3%	26.4%
Royalty	452,979	349,459	-22.9%	7.7%	5.9%
Total Oil and Gas	2,469,631	1,905,059	-22.9%	42.0%	32.4%
State Assessed Property, Total	902,781	1,032,237	14.3%	15.3%	17.5%
TOTAL	5,883,422	5,883,414		100.0%	100.0%

SUMMARY TABLE ESTIMATED TAX SHIFT, MAJOR UNITS OF GOVERNMENT

KINGMAN COUNTY

Property Class	County Government		All Cities		School Districts		Total		
	Present Tax	TRC Tax	Present Tax	TRC Tax	Present Tax	TRC Tax	Present Tax	TRC Tax	Percent Increase
<b>RURAL REAL ESTATE</b>									
Homesites—Land	84	75	0	0	217	194	301	269	-10.6%
Homesites—Imoro	2,757	2,457	0	0	7,373	6,619	10,130	9,076	-10.4%
Spot C&I—Land	1	2	0	0	0	0	1	2	100.0%
Spot C&I—Imoro	1,913	3,021	0	0	0	0	1,913	3,021	57.9%
Ag. Invest—Land	318,836	386,665	0	0	711,526	665,281	1,030,362	1,251,946	21.5%
Ag. Invest—Imoro	49,958	100,977	0	0	107,077	217,336	157,035	318,313	102.7%
<b>Total Rural Real Estate</b>	<b>373,549</b>	<b>493,197</b>	<b>0</b>	<b>0</b>	<b>826,193</b>	<b>1,089,430</b>	<b>1,199,742</b>	<b>1,582,627</b>	<b>31.9%</b>
<b>URBAN REAL ESTATE</b>									
Urban Res.—Land	6,393	8,452	25,235	28,570	17,047	22,668	48,675	59,710	22.7%
Urban Res.—Imoro	65,905	87,128	250,569	284,151	172,191	228,968	489,065	600,247	22.7%
Multi-Fam—Land	87	116	368	416	288	382	743	914	23.0%
Multi-Fam—Imoro	1,734	2,292	7,295	8,242	4,709	6,271	13,738	16,805	22.3%
Com.—Land	3,359	4,019	13,859	14,133	9,062	10,887	26,290	29,039	10.5%
Com.—Imoro	21,084	25,152	72,511	73,877	53,460	64,060	147,055	163,089	10.9%
Ind.—Land	38	45	158	151	102	122	298	328	10.1%
Ind.—Imoro	2,852	3,402	23,178	23,552	25,662	30,671	51,652	57,625	11.5%
Vacant Lots	1,281	7,393	4,322	21,448	3,389	19,681	8,992	48,522	439.6%
<b>Total Urban Real Estate</b>	<b>102,743</b>	<b>137,999</b>	<b>397,895</b>	<b>454,550</b>	<b>285,910</b>	<b>383,730</b>	<b>786,548</b>	<b>976,279</b>	<b>24.1%</b>
<b>PERSONAL PROPERTY</b>									
City Personal	2,503	2,233	9,377	6,221	11,911	9,154	24,191	17,608	-27.2%
Town Personal	41,593	32,310	0	0	87,467	67,501	129,460	99,811	-22.9%
Person—Rural	2,667	2,052	782	533	914	706	4,363	3,291	-24.6%
Person—Urban	19,279	14,833	54,771	36,092	37,882	29,343	111,932	80,268	-28.3%
Manfu—Rural	1,365	1,050	0	0	2,719	2,098	4,084	3,148	-22.9%
Manfu—Urban	18,651	14,350	65,309	43,978	50,647	39,258	134,607	97,566	-27.5%
Prof. Bus—Rural	138	106	0	0	367	284	565	390	-22.8%
Prof. Bus—Urban	866	682	3,721	2,447	2,405	1,864	7,012	4,993	-28.6%
Cons—Rural	2,613	2,010	0	0	6,522	5,055	9,135	7,065	-22.7%
Cons—Urban	2,783	2,141	10,043	6,623	7,548	5,850	20,376	14,614	-28.3%
Organ—Urban	8	5	25	16	17	13	50	35	-30.0%
Other Bus—Rural	7,605	5,852	0	0	17,446	13,457	25,051	19,309	-22.9%
Other Bus—Urban	5,192	3,995	14,926	9,679	13,718	10,619	33,836	24,493	-27.6%
Sen. Stat.—Urban	1,020	785	3,331	2,207	2,574	1,989	6,325	4,981	-28.1%
Refineries, etc	2,670	2,055	0	0	0	0	2,670	2,055	-23.0%
Banks, etc—Rural	177	136	0	0	0	0	177	136	-23.2%
Banks, etc—Urban	1,034	795	4,658	3,076	3,282	2,533	9,014	6,404	-29.0%
Community TV	1,332	1,025	0	0	0	0	1,332	1,025	-23.0%

SUMMARY TABLE ESTIMATED TAX SHIFT, MAJOR UNITS OF GOVERNMENT

KINGMAN COUNTY

	County Government		All Cities		School Districts		Total		
	Present Tax	TRC Tax	Present Tax	TRC Tax	Present Tax	TRC Tax	Present Tax	TRC Tax	Percent Increase
Total Personal Property	112,316	86,416	166,985	111,072	245,419	189,724	524,720	387,212	-26.2%
DIL AND GAS									
Working	600,181	461,789	0	0	1,416,471	1,093,811	2,016,652	1,555,600	-22.9%
Royalty	134,636	103,591	0	0	318,343	245,668	452,979	349,459	-22.9%
Total Dil and Gas	734,817	565,380	0	0	1,734,814	1,339,679	2,469,631	1,905,059	-22.9%
State Assessed Property, Total	262,337	302,770	61,440	60,656	579,004	668,771	902,781	1,032,237	14.3%
TOTAL	1,585,762	1,585,762	626,320	626,318	3,671,340	3,671,334	5,883,422	5,883,414	

TABLE 1: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

County Government

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land	0.00	0	0	10	0	0	0	0	
Ag. Non-Inv—Impro	0.00	0	0	10	0	0	0	0	
homesites—Land	12.95	5,165	39,884	10	3,988	84	75	(9)	-10.9%
homesites—Impro	12.95	169,760	1,310,888	10	131,089	2,757	2,457	(300)	-10.9%
Plan. Subdiv—Land	0.00	0	0	10	0	0	0	0	
P. Subdiv—Impro	0.00	0	0	10	0	0	0	0	
Soot C&I—Land	14.62	60	410	20	82	1	2	1	57.9%
Soot C&I—Impro	14.62	117,805	805,780	20	161,156	1,913	3,021	1,107	57.9%
Rec.—Land	0.00	0	0	10	0	0	0	0	
Rec.—Impro	0.00	0	0	10	0	0	0	0	
Ag. Invest—Land	5.71	19,632,735	343,830,736	6	20,629,844	318,836	386,665	67,829	21.3%
Ag. Invest—Impro	5.71	3,076,230	53,874,431	10	5,387,443	49,958	100,977	51,019	102.1%
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
Urban Res.—Land	8.73	393,660	4,509,278	10	450,928	6,393	8,452	2,059	32.2%
Urban Res.—Impro	8.73	4,058,190	46,485,567	10	4,648,557	65,905	87,128	21,223	32.2%
Multi-Fam—Land	8.73	5,385	61,684	10	6,168	87	116	28	32.2%
Multi-Fam—Impro	8.73	106,775	1,223,081	10	122,308	1,734	2,292	558	32.2%
Com.—Land	19.35	207,470	1,072,196	20	214,439	3,369	4,019	650	19.3%
Com.—Impro	19.35	1,298,305	6,709,587	20	1,341,917	21,084	25,152	4,067	19.3%
Ind.—Land	19.35	2,310	11,938	20	2,388	38	45	7	19.3%
Ind.—Impro	19.35	175,630	907,649	20	181,530	2,852	3,402	550	19.3%
Vacant Lots	4.00	78,890	1,372,250	20	394,450	1,281	7,393	6,112	477.1%
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
City Personal	30.00	178,740	595,800	20	119,160	2,903	2,233	(669)	-23.1%
Town Personal	30.00	2,585,765	8,519,217	20	1,723,843	41,993	32,310	(9,683)	-23.1%
Merch—Rural	30.00	164,245	547,483	20	109,497	2,667	2,052	(615)	-23.1%
Merch—Urban	30.00	1,187,110	3,957,033	20	791,407	19,279	14,833	(4,445)	-23.1%
Manfu—Rural	30.00	84,030	280,100	20	56,020	1,365	1,050	(315)	-23.1%
Manfu—Urban	30.00	1,148,450	3,828,167	20	765,633	18,651	14,350	(4,301)	-23.1%
Prof. Bus—Rural	30.00	8,495	28,317	20	5,663	138	106	(32)	-23.1%
Prof. Bus—Urban	30.00	54,575	181,917	20	36,383	886	682	(204)	-23.1%
Cont—Rural	30.00	160,900	536,333	20	107,267	2,613	2,010	(603)	-23.1%
Cont—Urban	30.00	171,370	571,233	20	114,247	2,783	2,141	(642)	-23.1%
Organ—Rural	30.00	0	0	20	0	0	0	0	
Organ—Urban	30.00	465	1,550	20	310	8	6	(2)	-23.1%
Other Bus—Rural	30.00	468,310	1,561,033	20	312,207	7,605	5,852	(1,754)	-23.1%
Other Bus—Urban	30.00	319,725	1,065,750	20	213,150	5,192	3,995	(1,197)	-23.1%
Ser. Stat—Rural	30.00	0	0	20	0	0	0	0	
Ser. Stat.—Urban	30.00	62,825	209,417	20	41,883	1,020	785	(235)	-23.1%
Oil—working	30.00	16,012,690	53,375,633	20	10,675,127	260,046	200,084	(59,962)	-23.1%
Oil—royalty	30.00	3,658,075	12,893,583	20	2,578,717	62,818	48,333	(14,485)	-23.1%
Gas—work—Rural	30.00	20,724,785	69,082,617	20	13,816,523	336,571	258,963	(77,608)	-23.1%
Gas—work—Urban	30.00	219,440	731,467	20	146,293	3,554	2,742	(822)	-23.1%



TABLE 1: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

Gas--Royal--Rural	30.00	4,362,765	14,609,293	20	2,321,857	71,176	54,764	(16,412)	-23.1%
Gas--Royal--Urban	30.00	39,505	131,683	20	25,337	642	494	(148)	-23.1%
Ref--Rural	30.00	164,430	548,100	20	109,620	2,670	2,055	(616)	-23.1%
Ref--Urban	30.00	0	0	20	0	0	0	0	
Banks, etc--Rural	30.00	10,855	36,317	20	7,263	177	136	(41)	-23.1%
Banks, etc--Urban	30.00	63,645	212,150	20	42,430	1,034	795	(238)	-23.1%
Comm. TV--Rural	30.00	62,020	273,400	20	54,680	1,332	1,025	(307)	-23.1%
Comm. TV--Urban	30.00	0	0	20	0	0	0	0	
StateAsse--Rural	30.00	15,000,023	50,000,077	30	15,000,023	243,600	281,145	37,545	15.4%
StateAsse--Urban	30.00	1,153,746	3,845,820	30	1,153,746	18,737	21,625	2,888	15.4%
Total		97,645,414			84,605,573	1,585,762	1,585,762	9.3E-11	

TABLE 2: ESTIMATED TAX SHIFT RESULTING FROM KANSAS TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

Kingman city

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land		0	0	10	0	0	0	0	
Ag. Non-Inv—Impro		0	0	10	0	0	0	0	
Homesites—Land	12.95	0	0	10	0	0	0	0	
Homesites—Impro	12.95	0	0	10	0	0	0	0	
Plan. Subdiv—Land		0	0	10	0	0	0	0	
P. Subdiv—Impro		0	0	10	0	0	0	0	
Soot C&I—Land	14.62	0	0	20	0	0	0	0	
Soot C&I—Impro	14.62	0	0	20	0	0	0	0	
Rec.—Land		0	0	10	0	0	0	0	
Rec.—Impro		0	0	10	0	0	0	0	
Ag. Invest—Land	5.71	0	0	6	0	0	0	0	
Ag. Invest—Impro	5.71	0	0	10	0	0	0	0	
Min. Int.—Non-Sev		0	0	20	0	0	0	0	
Min. Int.—Sev		0	0	20	0	0	0	0	
Urban Res.—Land	8.73	340,880	3,904,696	10	390,470	23,289	25,314	3,025	13.0%
Urban Res.—Impro	8.73	3,159,555	36,191,924	10	3,619,192	215,861	243,901	28,040	13.0%
Multi-Fam—Land	8.73	5,385	61,684	10	6,168	368	416	48	13.0%
Multi-Fam—Impro	8.73	106,775	1,223,081	10	122,308	7,295	8,242	948	13.0%
Com.—Land	19.35	196,470	1,015,349	20	203,070	13,423	13,685	262	2.0%
Com.—Impro	19.35	845,165	4,367,778	20	873,556	57,742	58,870	1,128	2.0%
Ind.—Land	19.35	2,310	11,938	20	2,388	158	161	3	2.0%
Ind.—Impro	19.35	201,655	1,042,145	20	208,429	13,777	14,046	269	2.0%
Vacant Lots	4.00	51,325	1,283,125	20	256,625	3,507	17,294	13,788	393.2%
Min. Int.—Non-Sev		0	0	20	0	0	0	0	
Min. Int.—Sev		0	0	20	0	0	0	0	
City Personal	30.00	90,720	302,400	20	60,480	6,198	4,076	(2,122)	-34.2%
Town Personal	30.00	0	0	20	0	0	0	0	
Merch—Rural	30.00	0	0	20	0	0	0	0	
Merch—Urban	30.00	750,020	2,500,067	20	500,013	51,241	33,696	(17,545)	-34.2%
Manfu—Rural	30.00	0	0	20	0	0	0	0	
Manfu—Urban	30.00	738,065	2,460,217	20	492,043	50,425	33,159	(17,265)	-34.2%
Prof. Bus—Rural	30.00	0	0	20	0	0	0	0	
Prof. Bus—Urban	30.00	54,315	181,050	20	36,210	3,711	2,440	(1,271)	-34.2%
Cont—Rural	30.00	0	0	20	0	0	0	0	
Cont—Urban	30.00	135,965	453,283	20	90,657	9,290	6,109	(3,181)	-34.2%
Organ—Rural	30.00	0	0	20	0	0	0	0	
Organ—Urban	30.00	195	650	20	130	13	9	(5)	-34.2%
Otner Bus—Rural	30.00	0	0	20	0	0	0	0	
Otner Bus—Urban	30.00	155,555	518,850	20	103,770	10,634	6,993	(3,641)	-34.2%
Ser. Stat—Rural	30.00	0	0	20	0	0	0	0	
Ser. Stat—Urban	30.00	32,100	107,000	20	21,400	2,193	1,442	(751)	-34.2%
Oil—working	30.00	0	0	20	0	0	0	0	
Oil—Royalty	30.00	0	0	20	0	0	0	0	
Gas—work—Rural	30.00	0	0	20	0	0	0	0	
Gas—work—Urban	30.00	0	0	20	0	0	0	0	

TABLE 2: ESTIMATED TAX SHIFT RESULTING FROM KANSAS TAX REVIEW COMMISSION PROPOSAL

Gas--Royai--Rurai	30.00	0	0	20	0	0	0	0	
Gas--Royai--Urban	30.00	0	0	20	0	0	0	0	
Ref--Rurai	30.00	0	0	20	0	0	0	0	
Ref--Urban	30.00	0	0	20	0	0	0	0	
Banks, etc--Rurai	30.00	0	0	20	0	0	0	0	
Banks, etc--Urban	30.00	48,705	162,350	20	32,470	3,328	2,188	(1,139)	-34.2%
Comm. TV--Rurai	30.00	0	0	20	0	0	0	0	
Comm. TV--Urban	30.00	0	0	20	0	0	0	0	
StateAsse--Rurai	30.00	0	0	30	0	0	0	0	
StateAsse--Urban	30.00	636,435	2,121,450	30	636,435	43,481	42,890	(591)	-1.4%
		0							
Total		7,551,715			7,655,814	515,933	515,933	0	

TABLE 3: ESTIMATED TAX SHIFT RESULTING FROM KANSAS TAX REVIEW COMMISSION PROPOSAL

KANSAS COUNTY

All Cities Combined

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land	0.00	0	0	10	0	0	0	0	
Ag. Non-Inv—Imoro	0.00	0	0	10	0	0	0	0	
Homesites—Land	12.95	0	0	10	0	0	0	0	
Homesites—Imoro	12.95	0	0	10	0	0	0	0	
Plan. Subdiv—Land	0.00	0	0	10	0	0	0	0	
P. Subdiv—Imoro	0.00	0	0	10	0	0	0	0	
Spot C&I—Land	14.62	0	0	20	0	0	0	0	
Spot C&I—Imoro	14.62	0	0	20	0	0	0	0	
Rec.—Land	0.00	0	0	10	0	0	0	0	
Rec.—Imoro	0.00	0	0	10	0	0	0	0	
Ag. Invest—Land	5.71	0	0	6	0	0	0	0	
Ag. Invest—Imoro	5.71	0	0	10	0	0	0	0	
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
Urban Res.—Land	8.73	393,660	4,509,278	10	450,928	25,235	28,570	3,335	13.2%
Urban Res.—Imoro	8.73	4,058,190	46,465,567	10	4,648,557	250,969	284,151	33,182	13.2%
Multi-Fam—Land	8.73	5,385	61,684	10	6,168	368	416	48	13.0%
Multi-Fam—Imoro	8.73	106,775	1,223,081	10	122,308	7,295	8,242	948	13.0%
Com.—Land	19.35	207,615	1,072,946	20	214,589	13,859	14,133	274	2.0%
Com.—Imoro	19.35	1,298,305	6,709,587	20	1,341,917	72,511	73,877	1,366	1.9%
Ind.—Land	19.35	2,310	11,938	20	2,388	158	161	3	2.0%
Ind.—Imoro	19.35	520,092	2,687,814	20	537,563	23,178	23,552	374	1.6%
Vacant Lots	4.00	78,890	1,972,250	20	394,450	4,322	21,448	17,127	396.3%
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
City Personal	30.00	182,645	608,817	20	121,763	9,377	6,221	(3,155)	-33.6%
Town Personal	30.00	0	0	20	0	0	0	0	
Merch—Rural	30.00	37,530	125,100	20	25,020	782	533	(249)	-31.8%
Merch—Urban	30.00	836,435	2,788,117	20	557,623	54,771	36,092	(18,679)	-34.1%
Manfu—Rural	30.00	0	0	20	0	0	0	0	
Manfu—Urban	30.00	1,148,450	3,828,167	20	765,633	65,309	43,978	(21,331)	-32.7%
Prof. Bus—Rural	30.00	0	0	20	0	0	0	0	
Prof. Bus—Urban	30.00	54,575	181,917	20	36,383	3,721	2,447	(1,274)	-34.2%
Cont—Rural	30.00	0	0	20	0	0	0	0	
Cont—Urban	30.00	171,370	571,233	20	114,247	10,045	6,623	(3,422)	-34.1%
Organ—Rural	30.00	0	0	20	0	0	0	0	
Organ—Urban	30.00	465	1,550	20	310	25	16	(9)	-35.7%
Other Bus—Rural	30.00	0	0	20	0	0	0	0	
Other Bus—Urban	30.00	321,210	1,070,700	20	214,140	14,925	9,879	(5,047)	-33.8%
Ser. Stat—Rural	30.00	0	0	20	0	0	0	0	
Ser. Stat—Urban	30.00	62,825	209,417	20	41,883	3,331	2,207	(1,124)	-33.7%
Oil—working	30.00	0	0	20	0	0	0	0	
Oil—Royalty	30.00	0	0	20	0	0	0	0	
Gas—work—Rural	30.00	0	0	20	0	0	0	0	
Gas—work—Urban	30.00	0	0	20	0	0	0	0	

TABLE 3: ESTIMATED TAX SHIFT RESULTING FROM KANSAS TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

All Cities Combined

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Gas--Royal--Rural	30.00	0	0	20	0	0	0	0	
Gas--Royal--Urban	30.00	0	0	20	0	0	0	0	
Ref--Rural	30.00	0	0	20	0	0	0	0	
Ref--Urban	30.00	0	0	20	0	0	0	0	
Banks, etc--Rural	30.00	0	0	20	0	0	0	0	
Banks, etc--Urban	30.00	82,020	273,400	20	54,680	4,698	3,076	(1,623)	-34.5%
Comm. TV--Rural	30.00	0	0	20	0	0	0	0	
Comm. TV--Urban	30.00	0	0	20	0	0	0	0	
StateAsse--Rural	30.00	0	0	30	0	0	0	0	
StateAsse--Urban	30.00	1,153,746	3,845,820	30	1,153,746	61,440	60,696	(744)	-1.2%
		0	0		0				
Total		10,722,493	78,238,381		10,804,297	626,318	626,318	0	.0%

TABLE 4: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

School District 331

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land	0.00		0	10		0	0		
Ag. Non-Inv—Isoro	0.00		0	10		0	0		
homesites—Land	12.95	4,592	36,232	10	3,623	207	186	(21)	-10.2%
homesites—Isoro	12.95	165,437	1,277,506	10	127,751	7,296	6,550	(745)	-10.2%
Plan. Subdiv—Land	0.00		0	10	0	0	0	0	
P. Subdiv—Isoro	0.00		0	10	0	0	0	0	
Soot C&I—Land	14.62		0	20	0	0	0	0	
Soot C&I—Isoro	14.62		0	20	0	0	0	0	
Rec.—Land	0.00		0	10	0	0	0	0	
Rec.—Isoro	0.00		0	10	0	0	0	0	
Ag. Invest—Land	5.71	11,893,755	208,296,935	6	12,497,816	524,515	640,833	116,319	22.2%
Ag. Invest—Isoro	5.71	1,585,123	34,765,727	10	3,476,573	87,544	178,263	90,720	103.6%
Min. Int.—Non-Sev	0.00		0	20	0	0	0	0	
Min. Int.—Sev	0.00		0	20	0	0	0	0	
Urban Res.—Land	8.73	370,603	4,245,166	10	424,517	16,344	21,767	5,424	33.2%
Urban Res.—Isoro	8.73	3,552,079	40,688,190	10	4,068,819	156,647	208,631	51,985	33.2%
Multi-Fam—Land	8.73	5,385	61,684	10	6,168	237	316	79	33.2%
Multi-Fam—Isoro	8.73	106,775	1,223,061	10	122,308	4,709	6,271	1,563	33.2%
Com.—Land	19.35	200,925	1,038,377	20	207,675	8,861	10,649	1,788	20.2%
Com.—Isoro	19.35	1,012,936	5,234,811	20	1,046,962	44,670	53,684	9,013	20.2%
Ind.—Land	19.35	2310	11,938	20	2,388	102	122	21	20.2%
Ind.—Isoro	19.35	401,936	2,077,189	20	415,438	17,725	21,302	3,576	20.2%
Vacant Lots	4.00	72,122	1,603,050	20	360,610	3,181	18,491	15,310	461.4%
Min. Int.—Non-Sev	0.00		0	20	0	0	0	0	
Min. Int.—Sev	0.00		0	20	0	0	0	0	
City Personal	30.00	139,407	464,690	20	92,938	6,148	4,765	(1,382)	-22.5%
Town Personal	30.00	1,485,644	4,965,480	20	993,096	65,593	50,922	(14,772)	-22.5%
Merch—Rural	30.00	16,700	55,667	20	11,133	736	571	(166)	-22.5%
Merch—Urban	30.00	824,365	2,747,883	20	549,577	36,354	28,180	(8,175)	-22.5%
Manfu—Rural	30.00	44881	149,603	20	29,921	1,979	1,534	(445)	-22.5%
Manfu—Urban	30.00	1,148,450	3,828,167	20	765,633	50,647	39,258	(11,388)	-22.5%
Prof. Bus—Rural	30.00	8,218	27,393	20	5,479	362	281	(81)	-22.5%
Prof. Bus—Urban	30.00	54,420	181,400	20	36,280	2,400	1,860	(540)	-22.5%
Com.—Rural	30.00	147,558	491,860	20	98,372	6,507	5,044	(1,463)	-22.5%
Com.—Urban	30.00	170,635	558,783	20	113,757	7,525	5,833	(1,692)	-22.5%
Urban—Rural	30.00		0	20	0	0	0	0	
Urban—Urban	30.00	195	650	20	130	9	7	(2)	-22.5%
Other Bus—Rural	30.00	286,373	954,577	20	190,915	12,629	9,789	(2,840)	-22.5%
Other Bus—Urban	30.00	287,585	958,617	20	191,723	12,682	9,831	(2,852)	-22.5%
Ser. Stat—Rural	30.00	0	0	20	0	0	0	0	
Ser. Stat—Urban	30.00	48,660	162,867	20	32,573	2,155	1,670	(485)	-22.5%
Oil—Working	30.00	25,238,445	84,128,150	20	16,825,630	1,113,015	862,745	(250,271)	-22.5%
Oil—Royalty	30.00	5,739,695	19,132,317	20	3,826,463	253,121	196,204	(56,916)	-22.5%
Gas—work—Rural	30.00		0	20	0	0	0	0	
Gas—work—Urban	30.00		0	20	0	0	0	0	

TABLE 4: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

School District 331

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Gas-Royal-Rural	30.00		0	20	0	0	0	0	
Gas-Royal-Urban	30.00		0	20	0	0	0	0	
Ref-Rural	30.00		0	20	0	0	0	0	
Ref-Urban	30.00		0	20	0	0	0	0	
Banks, etc-Rural	30.00		0	20	0	0	0	0	
Banks, etc-Urban	30.00	56805	189,350	20	37,870	2,505	1,942	(563)	-22.5%
Comm. TV-Rural	30.00		0	20	0	0	0	0	
Comm. TV-Urban	30.00		0	20	0	0	0	0	
StateAsse-Rural	30.00	8,222,656	27,408,853	30	8,222,656	362,619	421,622	59,003	16.3%
StateAsse-Urban	30.00		0	30	0	0	0	0	
Total		63,698,971			54,784,794	2,809,125	2,809,125	0	

TABLE 5: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

S.D. 332

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land	0.00		0	10		0	0		
Ag. Non-Inv—Impro	0.00		0	10		0	0		
homesites—Land	12.95	317	2,448	10	245	10	9	(1)	-11.8%
homesites—Impro	12.95	2,522	19,475	10	1,947	78	69	(9)	-11.8%
Plan. Subdiv—Land	0.00		0	10	0	0	0	0	
P. Subdiv—Impro	0.00		0	10	0	0	0	0	
Spot C&I—Land	14.62		0	20	0	0	0	0	
Spot C&I—Impro	14.62		0	20	0	0	0	0	
Rec.—Land	0.00		0	10	0	0	0	0	
Rec.—Impro	0.00		0	10	0	0	0	0	
Ag. Invest—Land	5.71	6,071,794	106,336,147	6	6,380,169	187,011	224,448	37,437	20.0%
Ag. Invest—Impro	5.71	634,200	11,106,830	10	1,110,683	19,533	39,073	19,539	100.0%
Min. Int.—Non-Sev	0.00		0	20	0	0	0	0	
Min. Int.—Sev	0.00		0	20	0	0	0	0	
Urban Res.—Land	8.73	22,850	261,741	10	26,174	704	921	217	30.8%
Urban Res.—Impro	8.73	504,682	5,781,008	10	578,101	15,544	20,337	4,793	30.8%
Multi-Fam—Land	8.73	1,636	18,740	10	1,874	50	66	16	30.8%
Multi-Fam—Impro	8.73		0	10	0	0	0	0	
Com.—Land	19.35	6,544	33,819	20	6,764	202	238	36	18.1%
Com.—Impro	19.35	285,369	1,474,775	20	294,955	8,789	10,376	1,587	18.1%
Ind.—Land	19.35		0	20	0	0	0	0	
Ind.—Impro	19.35	257,682	1,331,690	20	266,338	7,937	9,370	1,433	18.1%
vacant Lots	4.00	6,768	169,200	20	33,840	208	1,190	982	471.1%
Min. Int.—Non-Sev	0.00		0	20	0	0	0	0	
Min. Int.—Sev	0.00		0	20	0	0	0	0	
City Personal	30.00	187,118	623,727	20	124,745	5,763	4,388	(1,375)	-23.9%
Town Personal	30.00	706,924	2,356,413	20	471,283	21,773	16,579	(5,194)	-23.9%
Mercn—Rural	30.00	5,780	19,267	20	3,853	178	136	(42)	-23.9%
Mercn—Urban	30.00	49,600	165,333	20	33,067	1,528	1,163	(364)	-23.9%
Manfu—Rural	30.00	24,020	80,067	20	16,013	740	563	(176)	-23.9%
Manfu—Urban	30.00		0	20	0	0	0	0	
Prof. Bus—Rural	30.00	135	450	20	90	4	3	(1)	-23.9%
Prof. Bus—Urban	30.00	155	517	20	103	5	4	(1)	-23.9%
Cont—Rural	30.00	480	1,600	20	320	15	11	(4)	-23.9%
Cont—Urban	30.00	735	2,450	20	490	23	17	(5)	-23.9%
Organ—Rural	30.00		0	20	0	0	0	0	
Organ—Urban	30.00	270	900	20	180	8	6	(2)	-23.9%
Other Bus—Rural	30.00	156,392	521,307	20	104,261	4,817	3,668	(1,149)	-23.9%
Other Bus—Urban	30.00	33,625	112,083	20	22,417	1,036	789	(247)	-23.9%
Ser. Stat—Rural	30.00		0	20	0	0	0	0	
Ser. Stat—Urban	30.00	13,605	45,350	20	9,070	419	319	(100)	-23.9%
Oil—working	30.00	9,852,445	32,841,483	20	6,568,297	303,455	231,066	(72,389)	-23.9%
Oil—Royalty	30.00	2,117,600	7,058,667	20	1,411,733	65,222	49,663	(15,559)	-23.9%
Gas—work—Rural	30.00		0	20	0	0	0	0	
Gas—work—Urban	30.00		0	20	0	0	0	0	



TABLE 5: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

S.D. 332

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Gas—Royal—Rural	30.00		0	20	0	0	0	0	0%
Gas—Royal—Urban	30.00		0	20	0	0	0	0	0
Ref—Rural	30.00		0	20	0	0	0	0	0
Ref—Urban	30.00		0	20	0	0	0	0	0
Banks, etc—Rural	30.00		0	20	0	0	0	0	0
Banks, etc—Urban	30.00	25,215	84,050	20	16,810	777	591	(185)	-23.9%
Comm. TV—Rural	30.00		0	20	0	0	0	0	0
Comm. TV—Urban	30.00		0	20	0	0	0	0	0
State Assessed	30.00	7,025,470	23,418,233	30	7,025,470	216,384	247,149	30,765	14.2%
Total		27993933			24,509,293	662,213	862,213	0	

TABLE 6: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

S.D. 331 and S.D. 332 Combined

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Ag. Non-Inv—Land	0.00	0	0	10		0	0	0	
Ag. Non-Inv—Impro	0.00	0	0	10		0	0	0	
Homesites—Land	12.95	5,009	38,680	10	3,868	217	194	(22)	-10.3%
Homesites—Impro	12.95	167,959	1,296,981	10	129,656	7,373	6,619	(754)	-10.2%
Plan. Subdiv—Land	0.00	0	0	10	0	0	0	0	
P. Subdiv—Impro	0.00	0	0	10	0	0	0	0	
Scot C&I—Land	14.62	0	0	20	0	0	0	0	
Scot C&I—Impro	14.62	0	0	20	0	0	0	0	
Rec.—Land	0.00	0	0	10	0	0	0	0	
Rec.—Impro	0.00	0	0	10	0	0	0	0	
Ag. Invest—Land	5.71	17,965,549	314,633,082	6	18,677,985	711,526	865,281	153,756	21.6%
Ag. Invest—Impro	5.71	2,619,323	45,672,557	10	4,587,256	107,077	217,336	110,259	103.0%
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
Urban Res.—Land	8.73	393,453	4,506,507	10	450,691	17,047	22,688	5,641	33.1%
Urban Res.—Impro	8.73	4,056,761	46,469,198	10	4,646,920	172,191	228,968	56,777	33.0%
Multi-Fam—Land	8.73	7,021	80,424	10	8,042	288	382	94	32.8%
Multi-Fam—Impro	8.73	106,775	1,223,081	10	122,308	4,709	6,271	1,563	33.2%
Com.—Land	19.35	207,470	1,072,196	20	214,439	9,062	10,687	1,624	20.1%
Com.—Impro	19.35	1,296,305	6,709,587	20	1,341,917	53,460	64,060	10,600	19.8%
Ind.—Land	19.35	2,310	11,938	20	2,388	102	122	21	20.2%
Ind.—Impro	19.35	659,618	3,408,879	20	681,776	25,662	30,671	5,009	19.5%
Vacant Lots	4.00	78,890	1,972,250	20	394,450	3,389	19,681	16,292	480.7%
Min. Int.—Non-Sev	0.00	0	0	20	0	0	0	0	
Min. Int.—Sev	0.00	0	0	20	0	0	0	0	
City Personal	30.00	326,525	1,068,417	20	217,683	11,911	9,154	(2,757)	-23.1%
Town Personal	30.00	2,196,568	7,321,893	20	1,464,379	87,467	67,501	(19,966)	-22.8%
Merch—Rural	30.00	22,480	74,933	20	14,987	914	706	(208)	-22.8%
Merch—Urban	30.00	873,365	2,913,217	20	582,643	37,882	29,343	(8,539)	-22.5%
Manfu—Rural	30.00	68,501	229,670	20	45,934	2,719	2,098	(622)	-22.5%
Manfu—Urban	30.00	1,148,450	3,828,167	20	765,633	50,647	39,258	(11,388)	-22.5%
Prof. Bus—Rural	30.00	8,353	27,843	20	5,569	367	284	(82)	-22.5%
Prof. Bus—Urban	30.00	54,575	181,917	20	36,383	2,405	1,864	(541)	-22.5%
Cont—Rural	30.00	148,038	493,460	20	98,692	6,522	5,055	(1,467)	-22.5%
Cont—Urban	30.00	171,370	571,233	20	114,247	7,546	5,850	(1,697)	-22.5%
Organ—Rural	30.00	0	0	20	0	0	0	0	
Organ—Urban	30.00	465	1,550	20	310	17	13	(4)	-23.2%
Other Bus—Rural	30.00	442,765	1,475,883	20	295,177	17,446	13,457	(3,989)	-22.5%
Other Bus—Urban	30.00	321,210	1,070,700	20	214,140	13,718	10,619	(3,099)	-22.5%
Sen. Stat—Rural	30.00	0	0	20	0	0	0	0	
Sen. Stat—Urban	30.00	62,465	208,217	20	41,643	2,574	1,989	(584)	-22.7%
Oil—Working	30.00	35,090,890	116,969,633	20	23,393,927	1,416,471	1,093,811	(322,660)	-22.8%
Oil—Royalty	30.00	7,857,295	25,190,983	20	5,238,197	318,343	245,868	(72,475)	-22.8%
Gas—Work—Rural	30.00	0	0	20	0	0	0	0	
Gas—Work—Urban	30.00	0	0	20	0	0	0	0	

TABLE 5: ESTIMATED TAX SHIFT RESULTING FROM TAX REVIEW COMMISSION PROPOSAL

KINGMAN COUNTY

S.D. 331 and S.D. 332 Combined

Property Class	1983 Ratio	Assessed Value-1984	Full Value	TRC Ratio	TRC Value	Present Tax	TRC Tax	Increase (\$)	Increase (%)
Gas--Royal--Rural	30.00	0	0	20	0	0	0	0	0
Gas--Royal--urban	30.00	0	0	20	0	0	0	0	0
Ref--Rural	30.00	0	0	20	0	0	0	0	0
Ref--urban	30.00	0	0	20	0	0	0	0	0
Banks, etc--Rural	30.00	0	0	20	0	0	0	0	0
Banks, etc--urban	30.00	82,020	273,400	20	54,680	3,282	2,533	(749)	-22.8%
Comm. TV--Rural	30.00	0	0	20	0	0	0	0	0
Comm. TV--Urban	30.00	0	0	20	0	0	0	0	0
State Assessed	30.00	15,248,126	50,827,087	30	15,248,126	579,004	668,771	89,767	15.5%
Total		91692904			79,294,087	3,671,338	3,671,338	7.0E-11	